

EXHIBIT 4



LENDING S

APR 09 2007

REC'D

Corporate Office
650 Liberty Avenue
Union, NJ 07083
908/688-0888

April 6, 2007

Linda Dominici
Lending Services
New Jersey Economic Development Authority
36 West State Street
Trenton, New Jersey 08625

Dear Ms. Dominici:

Enclosed please find 2 signed copies of the Business Employment Incentive Program (BEIP) grant agreements for both Christmas Tree Shops, Inc. and Bed Bath & Beyond Inc. Please note that we have made the following corrections to the agreements.

Christmas Tree Shops Agreement –
Exhibit "A" – Construction was changed to indicate "Yes"

Bed Bath & Beyond Inc. Agreement –
Exhibit "A" – Construction was changed to indicate "Yes"
Exhibit "A" – Base Employment Number was changed from 437 to 2,600

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Gene Castagna", is written over a horizontal line.

Gene Castagna
Chief Financial Officer and Treasurer